IN THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF OHIO

IN RE:) CHAPTER 13 PROCEEDING
Vinson L. Robinson Rhonda K. Robinson) CASE NO.: 16-62573
) JUDGE RUSS KENDIG
DEBTOR(S))
	OBJECTION TO CITY OF CANAL
) FULTON INCOME TAX PROOF
	OF CLAIM (CLAIM #7)
)
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Now come Debtors, Vinson & Rhonda Robinson, by and through their attorney, James R. Galehouse, to respectfully object to the Proof of Claim filed by City of Canal Fulton Income Tax Department (Creditor) on February 7, 2017.

Creditor has claimed \$2,605.48 as priority tax debt. Creditor's attachments show this debt stems from two (2) different tax years – 2012 and 2015. It appears that \$1,726.96 of Creditor's claim was from the 2012 tax year. Debtor argues that the full amount for the 2012 tax year should not be entitled to priority classification under \$507(a)(8)(A).

Creditor's attachments show \$878.52 of the claim originates from Debtor's 2015 city return. Included in this claim are "late charges" and "attorney fees" combining for \$241.55.

Debtor argues that the late charges (penalties) and attorney fees are not entitled to priority. This leaves \$636.97 as a priority claim.

Wherefore, Debtors pray that this objection is sustained and that Creditor's Proof of Claim filed on February 7, 2017 (Claim #7) for \$2,605.48 be allowed in the following manner: \$636.97 as a priority claim and \$1,968.51 as a general unsecured claim.

Respectfully submitted,

/s/ James R. Galehouse James R. Galehouse (0084867) Attorney for Debtors 401 W. Tuscarawas St. #400 Canton, OH 44702 (330) 456-6505

(330) 456-6506 (fax) jgalehouse@ohiolegalclinic.com

Debtor has filed an objection with the court to your claim in this bankruptcy case.

<u>Your claim may be reduced, modified, or eliminated</u>. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may want to consult one.)

If you do not want the Court to eliminate or change your proof of claim, or if you want the court to consider your views on the proof of claim, then on or before <u>March 31</u>, <u>2017</u>, or such other time fixed by the Federal Rules of Bankruptcy procedure or statute or as the Court may order, you must:

File with the Court a written request for a hearing and a written response to the objection, explaining your position, at:

Clerk of Courts United States Bankruptcy Court Ralph Regula Federal Building 401 McKinley Ave. SW Canton, OH 44702

If you mail your request and response to the court for filing, you must mail it early enough so the court will receive it on or before the date stated above.

You must also mail a copy to:

James R. Galehouse Rauser & Associates 401 W. Tuscarawas St #400 Canton, OH 44702

Toby Rosen, Trustee 400 Tuscarawas St., 4th Floor Canton, OH 44702

If you or your attorney do not take these steps, the court may decide that you do not oppose the objection to your claim and may enter an Order granting that relief.

March 1, 2017 /s/ James R. Galehouse

James R. Galehouse (0084867)

CERTIFICATE OF SERVICE

I hereby certify that the foregoing Notice was electronically transmitted on or about March 1, 2017 via the Court's CM/ECF system to the following who are listed on the Court's Electronic Mail List:

- James R. Galehouse jgalehouse@ohiolegalclinic.com, jamesgalehouse@yahoo.com;nkrenisky@ohiolegalclinic.com;rausermail@ohiole galclinic.com;jrauser@ohiolegalclinic.com;rauserlaw@gmail.com;rauser@bestcli entinc.com;rauserandassociates@gmail.com
- Toby L. Rosen trosen@chapter13canton.com, trosen@ecf.epiqsystems.com
- Richard P. Schroeter rschroeter@amer-collect.com, crogers@amer-collect.com; HouliECF@aol.com
- United States Trustee (Registered address)@usdoj.gov

I further certify that the following received notice by regular U.S. Mail at the specified address on the date first set forth above:

Debtor(s)

Vinson & Rhonda Robinson 2015 Brittini Cir. Canal Fulton, OH 44614

Creditor:

Stephen A. Ginella, Jr. 3600 Cleveland Ave NW Canton, OH 44709

/s/ James R. Galehouse
James R. Galehouse (0084867)